



## Administrative Assistant to the Selectmen

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To: Budget Committee  
From: Stu Marckoon  
Re: Administration Budget  
Date: October 8, 2013

I'm pleased to present the proposed 2014/15 Administration Budget. The Selectmen reviewed the budget proposal on November 7, 2013 and made some minor adjustments to what I had proposed to them. As has been done in the past, a discussion of each line follows.

**Salaries – Selectmen** – no change is proposed to the current salary structure. It has been many years since there has been any change in the pay rate for the Selectmen. If you wish, we can do an analysis comparison to other similar sized communities.

**Administrative Assistant** – The final year of the 3-year contract with me calls for \$57,800 in salary. I'm pleased to report that this is within the range of towns our size in the 2012 Salary Survey from Maine Municipal Association. Because this is the final year of the contract, we should probably start to negotiate a price for the next 3-years (if you'll have me) sometime next summer before budget season starts.

**Benefits** – This takes some crystal ball looking since we'll be a year and a half out plus on what health insurance premiums will cost. As you know we go through MMA for Jennifer and I'm reimbursed the premium my wife pays to cover the family and add to the HSA through her employer (much less than the MMA premium at this point). Best guess is a 5% increase in the budget cost for the current fiscal year.

**Clerk/Tax Collector** – A 3% increase is budgeted. We have not discussed this with the current employee at this point.

**Assistant Tax Collector** – A \$10/decrease is proposed. We have been paying \$14/hour to the fill in when Jennifer is out. The \$1,250 will buy about 90-hours of time. I do not anticipate using that much – generally I can fill in while Jennifer is out of the office.

**Assessor Salaries** – no changes are proposed to these salaries.

**Health Officer** – This is the state minimum. We have a wonderful health officer who performs when needed – thankfully we don't need her all that often!

**Election Workers** – Thanks to the new tabulator, we should be able to cut down on election workers significantly. Elections in the fiscal year are anticipated in November 2014 (Governor's Election) and the annual town meeting in 2015. For two workers at \$10/hour at 15 hours for the state election, it would be \$300.00. The town election is budgeted at 13 hours times 2-workers at \$260. Town meeting with two clerks at 5-hours is \$100. The moderator is budgeted at \$190 for the \$850 total.

**Total Salaries** – The proposed salary line is up 3.02% from the current fiscal year. All of the increase is for office salaries and benefits.

## **ADMINISTRATIVE EXPENSES**

**Electricity** – We've seen some savings since using a power aggregator. We'll try dropping the line by \$100.

**Office Machine Maintenance** – This is mainly for the photocopier – there will be a line in the capital expenditures for a new copier purchase in the fiscal year, as the current copier will be at the end of its 5-year useful life. No change is proposed to this line

**Travel/Education** – Based on the 5-year average, \$3,700 should be adequate.

**Postage** – A lot of this revolves around the envelopes we mail tax bills in. We purchase 1,500 envelopes with the postage on them already – that's a real time saver. The budget is very dependent on postage rates, and it's nearly impossible to calculate what that will be in a year and a half. The \$2,000 is based on the actual cost in 12/13.

**Office Supplies** – A \$100 decrease is proposed. The 5-year average has been just under \$2,100 and this line is based on that average.

**Advertising** – We purchase very little advertising, and the line is proposed to drop by \$150 based on the 5-year average.

**Telephone** – The Time Warner line is running about \$50/month (\$600/year) and the cell phone I carry runs about \$30/month (\$360/year). I do reimburse the town for the percentage of time that is used for personal calls on the cell phone. An emergency number is required for General Assistance. I am also the local emergency management director and road commissioner, and a cell phone has become a must.

**Lien Costs** – we had quite a spike in lien filing costs a couple of years ago. This line is offset by the lien fee revenue line. There was a \$6/page filing fee increase that kicked in the day after I wrote this. However, two subdivisions that were liened are not in that status any more, so that should cut down on the costs.

**Heating Oil** – Remember, we're going out a year and a half. We've budgeted for 1,000 gallons of heating oil at \$4/gallon. That has been adequate.

**Dues/Memberships** – Most of this is for Maine Municipal Association dues. There are several professional organizations to which staff belongs included, as well as the MDI League of Towns. No change is proposed for this line.

**Banking Costs** – We pay a very small service charge each month on the checking account (generally \$3-\$8 depending on how many checks we write). The line increased \$25.00 based on the 5-year average.

**Tax Maps** – No change is proposed from the previous fiscal year. This line includes the work of our mapper to update all the tax maps and the actual cost of printing the maps, mylars and a CD of the map files.

**Books/Publications** – This covers the cost of excise tax valuation books. We purchase automobile, motorcycle, recreational vehicle and truck books in order to accurately charge the proper excise tax. A \$50 reduction is proposed from the 13/14 fiscal year.

**Records Preservation** – One of these days we'll do some more. Time seems to run out by the time we figure out that there is money left in this account. Top priority will be preservation of the tax commitments and binding for the past 40-years.

**Legal Fees** – No change is requested in this line. Currently there are two suits the town is involved with – the gravel ordinance and an assessing dispute.

**Other Election Costs** – We're going to have a large turnout in November, 2014 which will necessitate some temporary voting booths. I devised something that sort of works on table tops, but they will need to be shored up. While this line has doubled, it reflects more of the reality for the actual cost over the 5-year average.

**Audit** – The figure is from the contract the Selectmen have just executed with Jim Wadman's office.

**Assessing/Appraisal** – The \$200 reduction is based on the previous fiscal year and the 5-year average. We use RJD Appraisal to set values on new construction and other valuation issues.

**Town Report/Meeting** – The bulk of this is for the annual report. We're printed fewer and fewer copies of the annual report each year but do post it on line. I anticipate no change for the 14/15 fiscal year.

**Miscellaneous** – The proposed amount is based on the 5-year average. Generally the cost booked here is for the citizen of the year plaques.

**Newsletter** – It costs about \$240 per issue to print the Lamoine Quarterly. I'm not sure if the American will raise the price in the next year and a half – I suspect they will.

**Sales Tax** – We're required to pay sales tax on photocopies that we sell (now 5.5%). It has been generally less than \$20/year.

**Total Administrative Expenses** – This section of the administration budget is down \$275.00, now 0.66%

**GENERAL ASSISTANCE** – I've proposed to drop this line to \$3,500. A couple of years ago we had a severe case (which I'm proud to say we no longer have and we received reimbursement from Social Security for some of it). This will more than cover the 5-year average. Half of the assistance granted is reimbursed by the State of Maine (for now).

**FICA – Town Share** – As an employer, we are obligated to pay 6.2% of wages toward Social Security. I've plugged numbers into all the salary lines, but this may fluctuate as those change.

**Medicare** – See the FICA explanation above.

**Property & Casualty** – Based on this year's bill, a \$500 increase would seem to be warranted. We have one more vehicle being covered with the new tanker truck being added at the fire station.

**Public Officials Liability** – Based on the current year expenditure, this looks like it might be a pretty good decrease. This line and the P&C insurance come in the same bill, but is clearly broken out by MMA.

**Workers Compensation** – The \$2,750 is based on the actual amount from the 12/13 fiscal year.

**Volunteer Coverage** – This is the least expensive insurance. We use this for volunteer groups in case something happens on the way to a meeting or performing some other task on behalf of the town.

**Unemployment** – No change from the current \$900 is proposed.

**Deductible Fund** – We have about \$7,100 in the deductible fund (it's been a while since we've had a claim!). The proposal is to add \$400 which would bring the fund up to \$7,500 or roughly three claims.

**Total Insurance** – The percentage increase pretty much mirrors the increase for wages, thus the FICA/Medicare increase.

**Equipment**- No change to the office hardware and software line is proposed. We'll likely be upgrading the accounting software to keep somewhat current. The next computer to be upgraded will be the one that I use, but I hope to squeeze another year out of it.

**Maintenance** – You'll notice a lot of the lines are now hidden in this budget, mainly because we've not budgeted for them in years. The overall maintenance budget is down nearly 14%. No change is proposed to the furnace contract, while lighting is proposed to drop to \$50 (a few new bulbs here and there), General Maintenance is up \$100 to reflect the 5-year average, Grounds are down \$200 to also reflect the 5-year average, and we'll be doing an upgrade at some point this year with locks, so the 14/15 budget for locks should not be needed.

**Total Administration** – The proposed administration budget is up 1.34%,